

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Daviess Com Schools (1375)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$403,735	\$425,664	\$417,880	\$412,781	0.56%	-1.22%
Insurance	520	\$0	\$0	\$14,021	\$163,428	NA	1065.57%
Group Health Insurance	222	\$163,271	\$234,841	\$151,507	\$133,096	-4.98%	-12.15%
Non - Certified Salaries	120	\$118,097	\$120,279	\$124,115	\$126,302	1.69%	1.76%
Teacher Retirement Fund, After 7-1-95	216	\$31,710	\$32,993	\$39,188	\$44,019	8.55%	12.33%
Social Security Certified	212	\$30,074	\$31,680	\$31,046	\$31,185	0.91%	0.45%
Public Employees Retirement Fund	214	\$11,878	\$11,894	\$12,826	\$13,032	2.34%	1.61%
Other Group Insurance Authorized by Statute	224	\$25,674	\$26,577	\$21,181	\$12,363	-16.70%	-41.63%
Social Security Noncertified	211	\$8,293	\$8,565	\$8,813	\$11,235	7.89%	27.48%
Severance/Early Retirement Pay	213	\$7,899	\$10,199	\$8,780	\$11,015	8.67%	25.46%
Operational Supplies	611	\$5,226	\$6,485	\$6,674	\$5,613	1.80%	-15.90%
Travel	580	\$2,696	\$3,051	\$2,838	\$4,174	11.55%	47.07%
Group Life Insurance	221	\$1,512	\$1,541	\$1,467	\$1,404	-1.84%	-4.29%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$679	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,387	\$6,844	\$2,760	\$0	-100.00%	-100.00%
Pupil Services	313	\$0	\$1,330	\$2	\$0	NA	-100.00%
Student Instructional Support Total		\$816,452	\$921,943	\$843,099	\$970,327	4.41%	15.09%
Student Academic Achievement							
Certified Salaries	110	\$3,292,496	\$3,259,251	\$3,307,260	\$3,273,630	-0.14%	-1.02%
Group Health Insurance	222	\$1,007,412	\$923,276	\$1,073,921	\$1,010,091	0.07%	-5.94%
Other Professional and Technical Services	319	\$68,000	\$681,429	\$678,768	\$625,738	74.17%	-7.81%
Non - Certified Salaries	120	\$271,683	\$293,130	\$253,251	\$245,064	-2.54%	-3.23%
Social Security Certified	212	\$223,991	\$212,507	\$227,541	\$233,192	1.01%	2.48%
Teacher Retirement Fund, After 7-1-95	216	\$177,004	\$177,739	\$201,640	\$213,014	4.74%	5.64%
Other Purchased Services	593	\$2,401	\$2,939	\$26,801	\$137,400	175.04%	412.66%
Computer Hardware	741	\$29,553	\$24,583	\$32,968	\$133,430	45.77%	304.72%
Severance/Early Retirement Pay	213	\$84,943	\$118,199	\$109,020	\$109,131	6.46%	0.10%
Textbooks	630	\$65,690	\$77,240	\$141,811	\$77,772	4.31%	-45.16%
Board of Education Services	318	\$1,292	\$24,300	\$150,704	\$76,952	177.80%	-48.94%
Other Group Insurance Authorized by Statute	224	\$60,870	\$57,641	\$65,571	\$76,685	5.94%	16.95%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$26,483	\$23,150	\$43,854	\$65,100	25.21%	48.45%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$672,743	\$44,246	\$29,829	\$62,979	-44.69%	111.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$70,519	\$57,682	\$59,212	\$48,290	-9.03%	-18.45%
Pre-2008 Object Code - Temporary Salaries	130	\$42,595	\$43,069	\$48,190	\$42,005	-0.35%	-12.84%
Awards	875	\$0	\$0	\$42,799	\$41,543	NA	-2.94%
Social Security Noncertified	211	\$40,613	\$37,979	\$26,380	\$19,889	-16.35%	-24.61%
Stipends	131	\$10,385	\$11,335	\$0	\$15,934	11.30%	NA
Group Life Insurance	221	\$10,216	\$37,406	\$27,026	\$12,635	5.46%	-53.25%
Pupil Services	313	\$3,138	\$973	\$10,879	\$10,896	36.50%	0.16%
Other Supplies and Materials	615, 660 - 689	\$13,549	\$13,533	\$11,916	\$10,096	-7.09%	-15.27%
Staff Services	314	\$519	\$4,312	\$16,182	\$6,361	87.15%	-60.69%
Public Employees Retirement Fund	214	\$12,176	\$9,312	\$4,935	\$5,441	-18.24%	10.25%
Library Books	640	\$5,662	\$5,938	\$3,533	\$3,632	-10.51%	2.79%
Instruction Services	311	\$0	\$0	\$0	\$875	NA	NA
Equipment	730	\$153,606	\$159,121	\$100,897	\$729	-73.76%	-99.28%
Professional Development	748	\$1,137	\$8,661	\$13,300	\$700	-11.42%	-94.74%
Dues and Fees	810	\$245	\$220	\$245	\$631	26.68%	157.55%
Instructional Programs Improvement Services	312	\$1,487	\$307	\$0	\$0	-100.00%	NA
Content	747	\$17,098	\$91	\$9,323	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$19,732	\$29,480	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$2,802	\$0	\$0	\$0	-100.00%	NA
Travel	580	\$1,369	\$1,491	\$6,967	(\$301)	NA	-104.32%
Student Academic Achievement Total		\$6,391,408	\$6,340,541	\$6,724,723	\$6,559,535	0.65%	-2.46%
Overhead and Operational							
Certified Salaries	110	\$120,304	\$119,085	\$364,146	\$693,889	54.97%	90.55%
Non - Certified Salaries	120	\$592,485	\$590,343	\$590,749	\$577,702	-0.63%	-2.21%
Vehicles	731	\$0	\$0	\$143,403	\$351,975	NA	145.44%
Heating and Cooling for Buildings - Electricity	621	\$171,521	\$295,423	\$296,654	\$315,050	16.42%	6.20%
Food Purchases	614	\$228,987	\$218,372	\$256,975	\$294,011	6.45%	14.41%
Operational Supplies	611	\$93,702	\$101,074	\$121,431	\$119,535	6.28%	-1.56%
Other Professional and Technical Services	319	\$304,455	\$122,640	\$234,954	\$116,494	-21.35%	-50.42%
Insurance	520	\$99,843	\$138,853	\$115,252	\$106,867	1.71%	-7.28%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Health Insurance	222	\$149,846	\$152,627	\$126,677	\$105,525	-8.39%	-16.70%
Repairs and Maintenance Services	430	\$64,492	\$88,344	\$115,299	\$94,535	10.03%	-18.01%
Social Security Noncertified	211	\$46,207	\$46,997	\$46,494	\$46,418	0.11%	-0.16%
Water and Sewage	411	\$64,069	\$45,855	\$34,787	\$38,630	-11.88%	11.05%
Public Employees Retirement Fund	214	\$39,246	\$35,869	\$35,023	\$36,937	-1.50%	5.47%
Heating and Cooling for Buildings - Gas	622	\$168,440	\$53,054	\$51,076	\$32,354	-33.80%	-36.66%
Telephone	531	\$17,183	\$25,296	\$21,615	\$22,421	6.88%	3.73%
Board Member Compensation	115	\$17,386	\$17,634	\$17,498	\$17,188	-0.29%	-1.77%
Other Communication Services	533 - 539	\$25,436	\$8,969	\$11,866	\$16,125	-10.77%	35.89%
Other Group Insurance Authorized by Statute	224	\$21,319	\$21,319	\$18,873	\$15,449	-7.74%	-18.14%
Miscellaneous Objects	876 - 899	\$1,702	\$4,105	\$1,488	\$12,228	63.71%	721.71%
Teacher Retirement Fund, After 7-1-95	216	\$8,188	\$8,192	\$8,192	\$10,717	6.96%	30.83%
Awards	875	\$0	\$2,760	\$0	\$7,897	NA	NA
Board of Education Services	318	\$7,364	\$9,556	\$11,689	\$7,847	1.60%	-32.87%
Removal of Refuse and Garbage	412	\$6,574	\$7,211	\$6,881	\$6,140	-1.69%	-10.77%
Social Security Certified	212	\$6,119	\$5,400	\$5,558	\$5,524	-2.52%	-0.60%
Equipment	730	\$139,556	\$125,167	\$127,055	\$5,045	-56.40%	-96.03%
Travel	580	\$3,102	\$5,397	\$4,868	\$4,198	7.86%	-13.76%
Severance/Early Retirement Pay	213	\$2,706	\$3,910	\$3,474	\$3,474	6.44%	0.00%
Pupil Services	313	\$0	\$0	\$0	\$1,755	NA	NA
Group Life Insurance	221	\$1,260	\$1,260	\$1,460	\$1,741	8.41%	19.20%
Other Public or Private Utility Services	419	\$740	\$1,850	\$1,665	\$370	-15.91%	-77.78%
Printing and Binding	550	\$2,241	\$777	\$100	\$145	-49.60%	44.22%
Advertising	540	\$804	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$2,627	\$7,246	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$237,128	\$464,103	\$223,218	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$100	\$100	\$100	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$0	\$0	\$1,363	\$0	NA	-100.00%
Overhead and Operational Total		\$2,645,136	\$2,728,790	\$2,999,884	\$3,068,186	3.78%	2.28%
Non Operational							
Redemption of Principal	831	\$940,000	\$990,017	\$1,094,073	\$1,115,000	4.36%	1.91%
Equipment	730	\$46,134	\$88,043	\$226,155	\$175,198	39.60%	-22.53%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Pre-2008 Object Code - Temporary Salaries	130	\$154,543	\$153,037	\$145,332	\$169,540	2.34%	16.66%
Other Professional and Technical Services	319	\$129,930	\$128,180	\$131,205	\$126,830	-0.60%	-3.33%
Other Purchased Services	593	\$4,649	\$11,197	\$66,111	\$98,419	114.50%	48.87%
Interest	832	\$431,757	\$377,657	\$189,095	\$90,413	-32.35%	-52.19%
Social Security Certified	212	\$11,854	\$11,817	\$11,090	\$13,014	2.36%	17.35%
Teacher Retirement Fund, After 7-1-95	216	\$5,814	\$5,864	\$5,505	\$7,445	6.38%	35.25%
Repairs and Maintenance Services	430	\$27,765	(\$3,549)	\$39,313	\$6,603	-30.17%	-83.20%
Dues and Fees	810	\$0	\$0	\$1,250	\$1,713	NA	37.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$889	\$887	\$899	\$918	0.82%	2.06%
Non Operational Total		\$1,753,334	\$1,763,150	\$1,910,029	\$1,805,093	0.73%	-5.49%
Grand Total		\$11,606,330	\$11,754,424	\$12,477,736	\$12,403,140	1.67%	-0.60%